Existing constitution (Art. VI, §19) authorizes the legislature to create or authorize the creation of special districts, boards, agencies, commissions, and authorities of every type and to grant to any such entity rights, powers, and authorities as it deems proper, including the power to tax and incur debt and issue bonds. Further authorizes (Art. VI, §16) the governing authority of any parish or municipality to consolidate and merge into itself any special district or local public agency within the parish or municipality, except a school district. Requires approval by the voters both within the district and within the parish or municipality as a whole of any such consolidation and merger. Provides that upon such consolidation and merger, the parish or municipal governing authority shall have the rights, revenues, resources, jurisdiction, authority, and powers of the special district. Prohibits such consolidation and merger if a district has outstanding debt unless provision is made for the assumption of the indebtedness.

New law authorizes the governing authority of Jefferson Parish to establish, merge, and abolish special districts and subdistricts which are located within the parish and which provide various specified governmental services. Provides that any such district shall be a political subdivision of the state with authority to levy taxes and incur debt and issue bonds and to call elections on tax or debt questions. Requires approval of any tax or tax increase by a majority of the voters voting unless otherwise provided by law. Provides that the parish governing authority shall be the governing authority of any such district, and that when acting in such capacity, the parish governing authority shall have the same jurisdiction and powers as when acting as the governing authority of the parish. Specific to security districts, requires a public hearing before creating a security district or subdistrict and requires the governing authority, before leving a tax and not withstanding existing law, to require approval of a tax or tax increase by majority vote or by a greater percentage.

Effective upon signature of the governor (July 2, 1999).

(Adds R.S. 33:1420.11-1420.14)